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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 107

01/22/2025

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The bill was read for the first time and referred to the Committee on Taxes

- 1.1A bill for an act
- 1.2relating to taxation; sales and use; providing a refundable exemption for
- 1.3construction materials used in certain projects in the Ellsworth Independent School
- 1.4District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. ELLSWORTH INDEPENDENT SCHOOL DISTRICT; SALES AND USE
- 1.7TAX EXEMPTION FOR CONSTRUCTION MATERIALS.
- 1.8Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
- 1.9equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
- 1.10or remodeling of the following projects in Independent School District No. 514, Ellsworth,
- 1.11are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
- 1.12materials, supplies, and equipment are purchased after December 31, 2024, and before
- 1.13October 1, 2025:
- 1.14(1) replacement of a boiler system with a heating and cooling HVAC system;
- 1.15(2) replacement of windows in the elementary wing;
- 1.16(3) replacement of the gym roof and shop roof;
- 1.17(4) replacement of fuel oil with propane for the new HVAC system;
- 1.18(5) installation of a new electrical system for the new HVAC system;
- 1.19(6) building tuckpointing; and
- 1.20(7) renovation of the bus garage.

- 2.1 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 2.2 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 2.3 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 2.4 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.5 is appropriated from the general fund to the commissioner of revenue.
- 2.6 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.7 made after December 31, 2024, and before October 1, 2025.